

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	306.0	293.0	300.0
On Roll Special Ed Full-Time	56.0	77.0	73.0
On Roll Subtotal	362.0	370.0	373.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed		1.0	0.0
Received	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,038,822	7,038,272	7,038,272
Other Local Governmental Units - Unrestricted	10-12XX	17,488	0	0
Total Tuition	10-1300	25,086	20,000	40,000
Unrestricted Miscellaneous Revenues	10-1XXX	2,083	14,000	14,000
Interest Earned On Maintenance Reserve	10-1XXX	2,092	500	100
Interest Earned On Capital Reserve Funds	10-1XXX	1,671	500	100
Subtotal - Revenues From Local Sources		7,087,242	7,073,272	7,092,472
Revenues from State Sources:				
School Choice Aid	10-3116	56,695	56,695	67,410
Categorical Transportation Aid	10-3121	81,797	81,797	177,424
Extraordinary Aid	10-3131	92,450	0	0
Categorical Special Education Aid	10-3132	301,829	301,829	303,137
Equalization Aid	10-3176	984,263	984,263	984,263
Categorical Security Aid	10-3177	37,641	37,641	37,641
Adjustment Aid	10-3178	71,420	71,420	13,241
Parcc Readiness Aid	10-3181	4,270	4,270	0
Per Pupil Growth Aid	10-3182	4,270	4,270	0
Professional Learning Community Aid	10-3183	3,630	3,630	0
Other State Aids	10-3XXX	3,542	0	0
Subtotal - Revenues From State Sources		1,641,807	1,545,815	1,583,116
Budgeted Fund Balance - Operating Budget	10-303	0	187,801	453,080
Withdrawal From Cap Res-For Local Share	10-307	0	0	871,000
Adjustment For Prior Year Encumbrances		0	76,251	0
Actual Revenues (Over)/Under Expenditures		-443,074	0	0
Total Operating Budget		8,285,975	8,883,139	9,999,668

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	32,399	39,979	41,000
Title II	20-4451-4455	5,355	9,217	8,000
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	99,807	95,892	96,000
Total Revenues From Federal Sources		137,561	155,088	155,000
Total Grants And Entitlements		137,561	155,088	155,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	363,825	363,937	364,825
Total Revenues From Local Sources		363,825	363,937	364,825
Budgeted Fund Balance	40-303	0	438	0
Total Local Repayment Of Debt		363,825	364,375	364,825
Total Repayment Of Debt		363,825	364,375	364,825
Total Revenues/Sources		8,787,361	9,402,602	10,519,493
Total Revenues/Sources Net of Transfers		8,787,361	9,402,602	10,519,493

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,179,109	2,246,918	2,346,816
Special Education - Instruction	11-2XX-100-XXX	882,962	844,649	1,085,284
Basic Skills/Remedial - Instruction	11-230-100-XXX	45,458	28,485	57,200
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	33,561	46,967	49,061
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,209	30,242	28,189
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	116,256	173,895	173,895
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	77,205	79,290	62,591
Undist. Expenditures - Health Services	11-000-213-XXX	155,329	161,004	165,689
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	100,648	105,914	138,701
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	23,858	48,331	24,347
Undist. Expenditures - Guidance	11-000-218-XXX	154,145	156,372	152,334
Undist. Expenditures - Child Study Teams	11-000-219-XXX	336,623	366,188	344,974
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	127,783	72,228	73,027
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	331,823	351,031	364,783
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	16,847	35,600	35,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	204,591	209,729	238,007
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	250,266	212,828	213,763
Undist. Expend. - Central Services	11-000-251-XXX	144,350	175,254	168,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	923,373	1,313,438	1,053,290
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	474,508	538,500	568,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,640,982	1,613,524	1,761,532
Total Undistributed Expenditures		5,078,587	5,613,126	5,539,033
Interest Earned On Maintenance Reserve	10-606	0	500	100
Total General Current Expense		8,246,886	8,810,887	9,105,683
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	16,204	6,292	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	22,885	65,460	22,885
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	871,000
Interest Deposit To Capital Reserve	10-604	0	500	100
Total Capital Outlay		39,089	72,252	893,985
General Fund Grand Total		8,285,975	8,883,139	9,999,668
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	32,399	39,979	41,000
Title II	20-XXX-XXX-XXX	5,355	9,217	8,000
Title IV	20-XXX-XXX-XXX	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	99,807	95,892	96,000
Total Federal Projects	20-XXX-XXX-XXX	137,561	155,088	155,000
Total Special Revenue Funds		137,561	155,088	155,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	363,825	364,375	364,825
Total Debt Service Funds		363,825	364,375	364,825
Total Expenditures/Appropriations		8,787,361	9,402,602	10,519,493
Total Expenditures Net of Transfers		8,787,361	9,402,602	10,519,493

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	650,634	365,683	345,991	250,000
Unrestricted	Repayment of Debt	438	438	0	0
Restricted for General Operating Budget	Capital Reserve	480,598	1,082,169	1,082,669	211,769
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	650,815	652,807	653,307	653,407
Restricted for General Operating Budget	Legal Reserve	476,359	525,198	357,089	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,954	\$20,796	\$21,812	\$21,886	\$22,354
Total Classroom Instruction	\$10,540	\$11,144	\$11,187	\$10,975	\$12,300
Classroom-Salaries and Benefits	\$10,011	\$10,505	\$10,361	\$10,267	\$11,388
Classroom-General Supplies and Textbooks	\$444	\$450	\$478	\$408	\$604
Classroom-Purchased Services	\$86	\$189	\$347	\$300	\$308
Total Support Services	\$4,215	\$4,659	\$4,547	\$4,749	\$4,658
Support Services-Salaries and Benefits	\$3,340	\$4,126	\$3,891	\$4,159	\$3,892
Total Administrative Costs	\$2,396	\$2,025	\$1,995	\$2,035	\$2,031
Administration Salaries and Benefits	\$2,044	\$1,648	\$1,650	\$1,695	\$1,689
Total Operations and Maintenance of Plant	\$2,588	\$2,753	\$3,820	\$3,865	\$3,102
Operations and Maintenance-Salaries and Benefits	\$703	\$943	\$1,205	\$1,273	\$1,074
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$214	\$215	\$263	\$263	\$263
Total Equipment Costs	\$677	\$44	\$0	\$17	\$0
Legal Costs	\$94	\$131	\$58	\$58	\$57
Employee Benefits as a percentage of salaries*	32.62%	34.46%	33.64%	32.91%	34.89%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	45240	2nd Half of Settlement for Special Education Student	25,000	1st half of \$70,000 paid in 17/18 School Year

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Hunterdon County Educational Services Commission	0
Purchasing	ESCNJ Co-op Vendors	0
Technology Services	Delaware Valley Regional H.S.	0
Technology Services	Education Consortium for Telecommunications - ERATE	0
Insurance Coverages and Benefits	Schools Health Insurance Fund (SHIF)	0
Insurance Coverages and Benefits	New Jersey School Insurance Group (NJSIG) and ERIC West	0

ID=Bethlehem Twp

Category	Amount
(A) General Fund School Levy	7,038,272
(D) Total School Levy	7,403,097
(B) Estimated Net Taxable Valuation (as of 10/01/17)	528,742,223
(H) Estimated Equalized Valuation (as of 10/01/17)	560,642,792
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3311
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4001
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2554
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3205

Name=Dr. Gregory C. Farley

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$126,321
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	280
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	2
Contracted Number of Annual Consulting Days	2
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,945
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,955
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$5,677
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	In contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Dr. Gregory C. Farley

Category	Measure
Total Other/In-Kind Remuneration Amount	\$7,096
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Jane Smith

Category	Measure
Job Title	Principal
Job Title II	None
Base Annual Salary Amount	\$103,935
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	280
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	2
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Jane Smith

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Lori A. Tirone

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$88,907
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	280
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	2
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,692
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Lori A. Tirone

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Sally Klemm

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	None
Base Annual Salary Amount	\$97,195
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	280
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	2
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Sally Klemm

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported